

STATE OF MICHIGAN  
DEPARTMENT OF ATTORNEY GENERAL  
CHARITABLE TRUST SECTION

## INITIAL APPLICATION / REGISTRATION

### INSTRUCTIONS

#### GENERAL INFORMATION

**Applicable law** - This form has dual purposes. First, it is to be used by organizations that intend to solicit contributions in Michigan under the Charitable Organizations and Solicitations Act, 1975 PA 169, MCL 400.271 et seq. (COSA).

Second, it also serves as the registration form for organizations required to register under the Supervision of Trustees for Charitable Purposes Act, 1961 PA 101, MCL 14.251 et seq. (STCPA).

**Exemptions** - Both COSA and STCPA contain certain exemptions from the licensing and registration requirements. To see if you qualify for exemption from one or both acts, refer to the Request for Exemption form.

**Initial application** - This form is for organizations that have never applied to the Michigan Department of Attorney General, Charitable Trust Section, to solicit contributions in Michigan. Organizations previously licensed by the Charitable Trust Section, including those with expired licenses, should use the renewal form.

**Renewal applications and extensions** - Your solicitation license will expire approximately 6 months after the close of your fiscal year. Renewal applications are due 30 days before the expiration of the solicitation license. If you need an extension of time to file the renewal application, it must be requested in writing before the license expires. Extensions and second extensions will generally be for 90 days unless otherwise requested. However, they will not extend beyond IRS allowable extensions.

**Use of file number** - Your organization will be assigned a file number that must be used on all forms and correspondence with this office. New organizations will be assigned a temporary file number beginning with the letter "T." Upon issuance of the initial solicitation license, the prefix will change to "MICS" but the number will not change.

**Fees** - There are currently no fees for the solicitation license or charitable trust registration.

**IRS returns required** - Unless you file Form 990-N or are a newly created organization as described in the specific instructions, your Form 990, 990-EZ, 990-PF, and/or 990-T must be submitted with the

application. The returns must be prepared in accordance with IRS instructions. If you do not follow IRS instructions, we may question the return even if the IRS does not. All applicable schedules and attachments required by the IRS form or instructions must be submitted. However, if you file Form 990 or 990-EZ, do not provide a copy of Schedule B, Schedule of Contributors.

**Unified Registration Statement (URS)** - The URS was developed to consolidate the requirements of all states that regulate solicitations and fundraising. The Charitable Trust Section will accept the URS in lieu of this application. However, URS filers with gross receipts of \$100,000 or more and that file IRS Form 990-EZ will be required to complete a supplemental Michigan Statement of Functional Expenses if the URS is submitted instead of our application form. This supplemental form is available on our website.

For more information, see [www.multistatefiling.org](http://www.multistatefiling.org).

**Contact information** - Applications and correspondence should be sent to:

Department of Attorney General  
Charitable Trust Section  
PO Box 30214  
Lansing, MI 48909  
Telephone: (517) 373-1152  
e-mail: [ct\\_email@michigan.gov](mailto:ct_email@michigan.gov)

For additional information, visit our website at [www.michigan.gov/ag](http://www.michigan.gov/ag). Click on "Charities."

**Filing the application** - The application may be submitted by mail or by e-filing. To submit the application by mail, use the above address.

To e-file your application, go to the Attorney General website at [www.michigan.gov/ag](http://www.michigan.gov/ag). Click on "Charities" and scroll down to the link for How to E-File or Mail Your Forms. Although forms generated through e-filing are the previous generation of Charitable Trust Section forms, we will still accept them if they are e-filed as long as all currently required information is included. Organizations that file IRS Form 990-EZ with gross receipts of \$100,000 or more will be required to submit a supplemental Statement of Functional Expenses. This supplemental form is available on our website.

## SPECIFIC INSTRUCTIONS

To avoid delays and unnecessary correspondence, answer all questions completely.

**Names** - Enter the organization's exact legal name on the application. This will be the same name as is currently on your articles of incorporation or other organizing document. If you use any names other than the legal name, enter each name on the application in the space *All other names under which you intend to solicit*.

### PART I - GENERAL INFORMATION

**Line 4A.** Briefly summarize the organization's purposes and activities. This summary will be added to our database and provided to interested persons. Do not simply quote or refer to the articles of incorporation or provide the standard IRS 501(c)(3) language.

**Line 4B.** Explain if solicitations will be for specific purposes or programs.

**Line 5.** A Michigan resident agent must be named for the acceptance of process issued by any court. The application will not be processed without this information. The organization cannot name itself, the Michigan Attorney General, or the Michigan Secretary of State as its resident agent. You may designate a private individual residing in Michigan. Out-of-state organizations may contact the Charitable Trust Section for a list of corporations that may, for a fee, accept this responsibility.

**Line 8.** Most charitable organizations formed in Michigan are required to register as a charitable trust under the STCPA. If the organization was not incorporated or organized in Michigan, registration will usually only be required if it holds assets or is physically present in Michigan.

Common exemptions from registration as a charitable trust include:

- Religious organizations
- Educational institutions
- Hospitals
- Amateur, theater, band, orchestra, choral or dance organizations

There is an annual financial report requirement with the registration. However, if you are also licensed to solicit contributions under the COSA, your annual application will serve as the STCPA annual financial report. If registration under STCPA is required, but you are exempt from licensing under the COSA, you must separately submit a financial statement within 6 months of the close of your fiscal year end. You may provide a

copy of your IRS Form 990, 990-EZ, or 990-PF. If you file Form 990 or 990-EZ, do not include Schedule B. However, the 990-N does not qualify as a financial statement and a separate financial statement or treasurer's report will be necessary.

**Line 9. Michigan Chapters.** Parent organizations with Michigan chapters may include the chapters under their solicitation license. The parent organization will be the licensee and all questions on the form, except for the attachments required in question 9, are to be answered with respect to the parent organization.

**Parent Attachments** - Parent organizations that checked box ii on the initial application must provide the documentation required by Section II of question 9. If the parent is not incorporated in Michigan and does not have a Certificate of Authority to Transact Business or Conduct Affairs in Michigan, it should contact the Corporation Division of the Bureau of Commercial Services, Department of Energy, Labor, and Economic Growth. Attach a list of the names and addresses of each Michigan chapter to be included and a financial summary for each chapter in an appropriate format of your choosing (or its IRS 990 or 990-EZ if the chapter filed its own return.) If the parent files a group return with the IRS, also provide a copy of this return. However, the group return is not a substitute for the financial summary for each chapter. If an individual chapter meets the thresholds for filing audited or reviewed financial statements, and the chapter is not consolidated in the parent organization's financial statements, such statements are required for the chapter.

Michigan chapter as sole licensee - If a parent organization does not wish to have its Michigan chapters included in its license, or if a chapter does not wish to be included in the parent's license, the chapter should establish its own file with the Charitable Trust Section. If the chapter has not previously been separately licensed, it should first determine if it qualifies for an exemption on the Request for Exemption form. If it does not qualify, it should complete the Initial Application / Registration form. The chapter will be the sole licensee. Questions on the form should be answered with respect to the chapter and its activities. If the chapter does not have its own 501(c)(3) status but is tax exempt through its parent's group exemption, the chapter should provide a copy of the parent's IRS determination letter. This may also be an appropriate approach if the parent does not solicit separately in Michigan and all activities are conducted and reported by its chapters.

## PART II - PROFESSIONAL FUNDRAISERS (PFRs)

The engagement and compensation of all PFRs providing services on Michigan campaigns must be reported in Part II. A consultant engaged to plan a campaign that will be conducted in Michigan is a PFR. The COSA defines a professional fundraiser as:

“a person who for compensation or other consideration plans, conducts, manages, or carries on a drive or campaign of soliciting contributions for or on behalf of a charitable organization, religious organization, or any other person; or who engages in the business of or holds himself out as independently engaged in the business of soliciting contributions for such purposes. A bona fide officer or employee of a charitable organization is not a professional fundraiser unless his salary or other compensation is computed on the basis of funds to be raised or actually raised.”

If you are unsure if the person or firm you contracted with is a PFR, you may provide a copy of the contract with the application and request to have the contract reviewed. You will be notified if you must complete Part II.

You are required to provide copies of all contracts with a professional fundraiser within 10 days of signing a new contract or extending an existing contract.

In the *Sum of all payments to or retained by professional fundraiser* space enter all fees, reimbursements, or other payments to the PFR that were related to the campaign or activity

conducted by the PFR for the organization. Any monies that were retained by the professional fundraiser before remitting the proceeds of a campaign or activity to the charity must also be included here. If the PFR listed was engaged subsequent to close of the fiscal year reported in Part III, enter "N/A" in this column.

In addition to the schedule in Part II, a Campaign Financial Statement must be filed within 90 days of the conclusion of any campaign conducted under a type b contract. (See the application for contract type definitions.) If the campaign lasts more than a year, a Campaign Financial Statement must be filed annually. Campaign Financial statements are to be signed by both the organization and the PFR.

## PART III - FINANCIAL INFORMATION

An organization applying for a Michigan solicitation license must provide a financial statement for its most recently completed fiscal year except as discussed below. If an organization files Form 990, 990-EZ, or 990-PF with the IRS, a copy is to be attached to the application. However, smaller organizations that file Form 990-N with the IRS should complete line 14, Sections I and II on the application.

Newly created organizations - A "newly created organization" is one formed within the past year and is either in its first fiscal period or has recently completed its first fiscal period. The application should be completed according to the chart below.

Be sure a list of the organization's officers and directors is attached either to the IRS return or to the application.

	The organization had no financial activity.	The organization had financial activity.
The organization has not completed its first fiscal period.	Check the box in Part III of application and enter date fiscal year will end.	Check the box in Part III of application and enter the date fiscal year will end.
The organization has completed its first fiscal period.	Go to line 14 on application. In Section I explain when the organization will become active. In Section II, enter date fiscal year ended. Enter zeroes on all financial lines.	<ul style="list-style-type: none"> <li>If an IRS return has been prepared, go to line 11, 12, or 13, depending on the form filed, and follow instructions.</li> <li>If gross receipts were at the level that the organization will not be required to file a Form 990 or 990-EZ, and the financial information has been compiled, complete line 14, sections I and II of the application.</li> <li>If the financial information has not yet been compiled, check the "newly created" box In Part III of the application and enter the date the fiscal period ended.</li> </ul>

**Line 13 - Form 990-EZ** - In part A, enter the amount from Item L of the Form 990-EZ. If this amount is less than \$100,000, no further entry in item 13 is necessary. Attach the Form 990-EZ and skip to Part IV of the application. Non-program services expense on the 990-EZ will be entered on our database and provided to the public as "Supporting services."

Statement of Functional Expenses - Use the organization's normal accounting method to complete this section. If the accounting system does not allocate expenses, the organization may use any reasonable method of allocation. Report amounts accurately and document the method of allocation in your records. Do not report expenses on this schedule that were deducted on lines 5b, 6b, or 7b of the Form 990-EZ.

For each line, the sum of columns (B), (C), and (D) should equal the entry in column (A).

Column (A) - Itemize the organization's expenses for the period.

Column (B) - Program Services are mainly those activities that further the organization's exempt or charitable purposes. Fundraising expenses should not be reported as program service expenses even though one of the organization's purposes is to solicit contributions.

Column (C) - Management and General expenses relate to overall operations and management rather than to fundraising activities or program services. Overall management usually includes the salaries and expenses of the chief executive officer and his or her staff, unless a part of their time is spent directly supervising program services or fundraising activities. In that case, their salaries and expenses should be allocated among management, fundraising, and program services on the basis of time or other reasonable measure.

Also report in column (C) costs of board of directors meetings, committee meetings, and staff meetings (unless they involve specific program services or fundraising activities); general legal services; accounting; general liability insurance; office management; auditing; human resources and other centralized services; publication and distribution of an annual report; and management of investments.

Column (D) - Fundraising expenses are the expenses incurred in soliciting contributions, gifts, and grants. Report as fundraising expenses all expenses, including allocable overhead costs, incurred in: (a) planning, publicizing, and conducting fundraising campaigns; and (b)

soliciting bequests and grants from foundations, other organizations, or government agencies. This includes participating in federated fundraising campaigns; preparing and distributing fundraising manuals, instructions, and other materials; and conducting fundraising events.

Line 24 - Joint costs. Organizations that included in program service expenses (column B) any joint costs from a combined educational campaign and fundraising solicitation must disclose how the total joint costs of all such combined activities were reported in the statement of functional expenses by completing line 24 for each column. If you report joint costs on this line, do not deduct them from the other lines in the statement of functional expenses in which they are reported.

An organization conducts a combined educational campaign and fundraising solicitation when it solicits contributions (by mail, telephone, broadcast media, or any other means) and includes with the solicitation educational material or other information that furthers a bona fide non-fundraising exempt purpose of the organization.

Expenses attributable to providing information regarding the organization itself and its cause, its use of past contributions, or its planned use of contributions received are fundraising expenses and must be reported in column (D). Do not report such expenses as program service expenses in column (B). Any method of allocating joint costs between columns (B) and (D) must be reasonable under the facts and circumstances of each case.

If AICPA Statement of Position SOP 98-2 was used in allocating joint costs, check the box on line 24.

#### **Line 14 - Organizations that file Form 990-N.**

Part I. Briefly describe the organization's activities or accomplishments during the fiscal period. Attach a sheet if additional space is needed. Do not simply restate the organization's charitable purpose.

Part II. Complete all lines. Do not leave any lines blank. Enter "0" if applicable.

On line D, enter all costs related to conducting the charitable activities and accomplishments discussed in Part I.

#### **Line 15 - Audited or reviewed financial**

**statements requirement** - If audited financial statements have been prepared for the year being reported, provide a copy with the application. It is not necessary to complete the schedule.

For all others, complete the schedule to calculate if audited or reviewed financial statements will be required. Total support may be reduced by the amount of governmental grants received during the year.

Audited financial statements must be prepared in accordance with generally accepted accounting principles.

**If audited or reviewed financial statements are required, but they have not been prepared:**

- If the required financial statements are in the process of being prepared or you have already engaged an auditor to perform the necessary review or audit, attach a letter requesting a conditional license. In your letter, state when you expect the financial statements to be available. Also, attach a copy of the engagement letter agreement with the audit

firm. The solicitation license will include the condition that the required financial statements be provided by a specified date.

- If you have not engaged an auditor for the necessary financial statements, you may attach a request for a one-time waiver of the reviewed or audited financial statements requirement. In your request, specify the fiscal year for which waiver is requested and state that the necessary financial statements will be provided in all future years in which reviewed or audited financial statements are required. If you have already received a waiver of the financial statements requirement for a prior year, engage an auditor and see above to request a conditional license.

## CHECKLIST

- ☐ Have all parts been fully completed unless instructed otherwise?
- ☐ Have you included a complete IRS 990, 990EZ, OR 990-PF? (If you file Form 990 or 990-EZ, do not include Sch. B.) If you file Form 990-N, did you complete line 14, sections 1 and II?
- ☐ Have you included a copy of your IRS Form 990-T if you had unrelated business income?
- ☐ Have you submitted contracts and addenda to contracts with professional fundraisers that have not been previously submitted?
- ☐ Have you provided samples of all solicitation materials?
- ☐ Is a listing of the names and addresses of the officers and board of directors attached to the Form 990 or to the application?
- ☐ If audited or reviewed financial statements are required, are they attached or have you requested a conditional license or one-time waiver?
- ☐ If required, are audited financial statements prepared in accordance with generally accepted accounting principles?
- ☐ Is the application signed?

STATE OF MICHIGAN  
DEPARTMENT OF ATTORNEY GENERAL  
CHARITABLE TRUST SECTION

**INITIAL APPLICATION / REGISTRATION**

Full legal name of organization	Atty Gen File # (If already assigned)
All other names under which you intend to solicit	Employer Identification Number (EIN)
Telephone number	Fax number
Organization email address	Organization website

All questions must be answered. Attach additional sheets if necessary.

**PART I GENERAL INFORMATION**

1. Organization addresses -

A. Organization mailing address.

B. Street address of principal office. If the organization does not maintain a principal office, provide the name and address of the person having custody of the financial records.

C. Provide the address of any office in Michigan.

2. Type of Organization - Check one

☐ Nonprofit corporation - State of incorporation \_\_\_\_\_ Date incorporated \_\_\_\_\_

If incorporated in Michigan, provide your Corporate Identification Number: \_\_\_\_\_ Attach copy of bylaws.

If not incorporated in Michigan, attach copies of your articles of incorporation, bylaws and, if applicable, Mich. Certificate of Authority.

☐ Trust - Attach a copy of the trust instrument.

☐ Unincorporated Association - Attach a copy of your Articles of Association, Constitution and Bylaws, or other organizing document.

☐ Other - Explain and attach a copy of the relevant document. \_\_\_\_\_

3. Federal Tax Exempt Status - Check one

☐ Exempt under 501(c)(3) - Attach a copy of your determination letter

☐ Exempt under another section: Section 501(c) \_\_\_\_\_ Attach a copy of your determination letter

☐ Applied for tax exempt status. Under what section? Section 501(c) \_\_\_\_\_ Date of application \_\_\_\_\_

☐ The organization is not tax exempt or has not applied for tax exempt status. Explain why or if you intend to apply: \_\_\_\_\_

4. A. Briefly summarize the organization's purposes. Do not simply quote articles of incorporation or required 501(c)(3) language.

B. Will contributions be solicited in Michigan to be used for specific programs or purposes? Yes No  
☐ ☐  
If yes, explain.

5. You must designate a resident agent in Michigan. Provide name and street address (not PO Box).

Name \_\_\_\_\_

Street address \_\_\_\_\_

6. A. Methods of solicitation. Check all that apply.
- |  |  |
|--|--|
| <input type="checkbox"/> Internet            | <input type="checkbox"/> E-mail                |
| <input type="checkbox"/> Mail                | <input type="checkbox"/> Personal contact      |
| <input type="checkbox"/> Special events      | <input type="checkbox"/> Other (specify) _____ |
| <input type="checkbox"/> Telephone           | <input type="checkbox"/> Radio / television    |
| <input type="checkbox"/> Newspaper/magazines | <input type="checkbox"/> None (explain) _____  |

B. Attach copies of all soliciting materials.

- |  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| 7. Has the organization, any of its officers, directors, employees or fundraisers:   |                          |                          |
| A. Been enjoined or otherwise prohibited by a government agency/court from soliciting? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| B. Had its solicitation license or registration denied or revoked in any jurisdiction? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| C. Been the subject of a proceeding regarding any license, registration, or solicitation? .....  | <input type="checkbox"/> | <input type="checkbox"/> |
| D. Entered into a voluntary agreement of compliance with a government agency or in a case before a court or administrative agency? ..... | <input type="checkbox"/> | <input type="checkbox"/> |

If any "yes" box is checked, attach a complete explanation.

- |   | Yes                      | No                       |
|---|--------------------------|--------------------------|
| 8. Does the organization hold any assets (cash, bank accounts, land, building, etc.) in Michigan? ..... | <input type="checkbox"/> | <input type="checkbox"/> |
- Charitable organizations created in Michigan and out-of-state organizations holding assets in Michigan will be registered as a charitable trust under the Supervision of Trustees for Charitable Purposes Act, 1961 PA 101, MCL 14.251 et seq. See instructions or Request for Exemption form for possible exemptions.

9. Michigan Chapters - Section I. Check the box for your organization type and follow instructions.

- ☐ i. An organization with no chapters in Michigan. - Skip to question 10.
- ☐ ii. A parent organization that supervises and controls one or more local, county or area chapters in Michigan and intends to include the Michigan chapters in its solicitation license. - Go to Section II below.
- ☐ iii. A parent organization that has one or more Michigan chapters but does not want to include the chapters in its Michigan solicitation license. - Skip to question 10.
- ☐ iv. A Michigan chapter of a parent organization. - See instructions for filing information. Skip to question 10.

*Tip: Choose i. if you have branch offices or locations that are merely extensions of the central organization and are not separate entities. However, choose ii. or iii. if you are a parent organization with one or more chapters in Michigan.*

## Section II. - Required information and attachments

Michigan law allows a parent organization to file on behalf of its chapters. The parent must either be incorporated in Michigan or have obtained a Certificate of Authority to Transact Business or Conduct Affairs in Michigan. The parent will usually have a group exemption from the IRS. With its license application, the parent will be required to provide a financial report for each Michigan chapter to be included.

- |  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| A. Do you have a group exemption from the IRS? .....   | <input type="checkbox"/> | <input type="checkbox"/> |
| If no, attach an explanation regarding the tax exempt status of your Michigan chapters.<br>How are filings made with the IRS on behalf of the chapters?  |                          |                          |
| B. In an attachment, explain the relationship structure with your chapters. What control do you exercise over chapters? Include representative chapter charters or bylaws that may help explain your relationship with your chapters.  |                          |                          |
| C. Attach a listing of the names and addresses of all Michigan chapters to be included in your solicitation license. <i>Note - this will be required annually when renewing.</i>   |                          |                          |
| D. Provide a financial report in a format of your choosing for each Michigan chapter to be included in your solicitation license. The report(s) should cover the same fiscal period on which you are reporting and should itemize chapter revenues, expenses, and include a balance sheet. <i>Note - this will be required annually when renewing.</i> |                          |                          |

**PART II****PROFESSIONAL FUNDRAISERS**

10. Has the organization engaged a professional fundraiser (PFR) for Michigan fundraising activity for either the fiscal period reported in Part III or the current fiscal period? ..... **Y** **N**  
☐ ☐

If yes, in the chart below list all PFRs that your organization has engaged for Michigan fundraising activity. Attach additional sheets if necessary. Provide copies of contracts for each PFR listed.

Under Michigan law, fundraising counsel or consultants may be considered professional fundraisers. (See instructions for definition.)

Note: if the PFR handles the contributions, a Campaign Financial Statement will be required. (See instructions.)

**Contract types:**

- a - PFR solicits but does not handle or have access to contributions  
b - PFR solicits and handles or has access to contributions  
c - Consultant

Name	Mailing address	Sum of all payments to or retained by PFR during reporting year	Dates of contract	Is contract currently in effect?	Contract Type
			Start date:	y <input type="checkbox"/>	a <input type="checkbox"/>
			End date:	n <input type="checkbox"/>	b <input type="checkbox"/> c <input type="checkbox"/>
			Start date:	y <input type="checkbox"/>	a <input type="checkbox"/>
			End date:	n <input type="checkbox"/>	b <input type="checkbox"/> c <input type="checkbox"/>
			Start date:	y <input type="checkbox"/>	a <input type="checkbox"/>
			End date:	n <input type="checkbox"/>	b <input type="checkbox"/> c <input type="checkbox"/>

**PART III****FINANCIAL INFORMATION**

Except as noted in the box below, all organizations must provide a financial statement with their application. If you file a Form 990, Form 990-EZ, Form 990-PF, or Form 990-N with the IRS, go to the specific line for your form below. If you had unrelated business income, you also must provide a copy of your Form 990-T.

**Newly created organizations** - A newly created organization is one that was formed within the past year and is either in its first fiscal period or has recently completed its first fiscal period and financial information is not yet available. See the chart in the instructions for filing information.

If you are a newly created organization and do not have financial information to submit with the application, check the box and enter the date your first fiscal period will end or has ended. Go to Part IV.

☐

\_\_\_\_\_ Date first fiscal period ends

The solicitation license will expire approximately six months after this date. Your next application to renew the solicitation license should provide financial information on this fiscal period.

11. **Form 990** - Attach a copy of the Form 990. Do not include Schedule B. Skip to number 15 below.  
12. **Form 990-PF** - Attach a copy of the Form 990-PF and complete lines A and B below. After completing, skip to number 15.

Complete lines A and B to disclose the organization's functional expenses. The sum of the two expense functions must equal total expense as shown on the return.

A. Total Program Services Expense \$ \_\_\_\_\_

B. All remaining expenses. (Supporting Services) \$ \_\_\_\_\_

13. **Form 990-EZ** - Attach a copy of the Form 990-EZ. Do not include IRS Schedule B. Answer item A below. Complete the statement of functional expenses in B if instructed to do so.

A. Enter amount from line L on front of Form 990-EZ.

\$ \_\_\_\_\_ If amount is \$100,000 or more, go to B and complete the Statement of Functional Expenses.  
If amount is less than \$100,000, go to Part IV.

B. Organizations with gross receipts of \$100,000 or more must also include a statement of functional expenses. Complete the Statement of Functional Expenses on the following page. See instructions.



Statement of Functional Expenses						
	<i>Do not include amounts reported on lines 5b, 6b, or 7b of 990-EZ</i>		(A) Total	(B) Program Services	(C) Management and General	(D) Fundraising
<i>Round all numbers</i>						
1	Grants, allocations, and contributions made (attach schedule)	1				
2	Specific assistance to individuals	2				
3	Benefits paid to/for members	3				
4	Compensation of officers/directors	4				
5	Other salaries and wages	5				
6	Pension plan contributions	6				
7	Other employee benefits	7				
8	Payroll taxes	8				
9	Professional fundraising fees	9				
10	Accounting fees	10				
11	Legal fees	11				
12	Supplies	12				
13	Telephone	13				
14	Postage and shipping	14				
15	Occupancy	15				
16	Equipment rental and maintenance	16				
17	Printing and publications	17				
18	Travel	18				
19	Conferences, conventions, meetings	19				
20	Interest	20				
21	Depreciation, depletion	21				
22a	Other expenses (itemize):	22a				
b		b				
c		c				
23	<b>Total functional expenses</b>	23				
24	Joint costs. Complete this line if you reported in column (B) any joint costs from a combined educational and fundraising campaign. Check if using SOP 98-2. <input type="checkbox"/>	24				

NOTE: Line 23, column (A) must equal line 17 of the IRS Form 990-EZ.

Add lines 1 - 22c in each column. Enter totals on line 23.

On each line, the sum of entries in columns (B), (C), and (D) must equal entry in column (A).

**14. Form 990-N.** Complete this section only if you file Form 990-N with the IRS. You must also attach a listing of the names and addresses of your officers and board of directors. (See instructions). After completing Sections I and II, skip to Part IV.

Section I. Briefly describe your charitable accomplishments during the period. \_\_\_\_\_

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Section II. Complete the following schedule. Round numbers to nearest dollar.

A	End date of fiscal period		
B	Income from contributions and fundraising		
C	Total revenue (from all sources including amount on line B).		
D	Charitable program services expense		
E	All remaining expenses (supporting services)		
F	Total expense (Sum of lines D and E)		
G	Excess or deficit (subtract line F from line C)		
H	Total assets at end of fiscal period		

### 15. Audited or reviewed financial statements requirement

Do not complete this section if you completed number 14 above or if you are already submitting audited financial statements. Complete the following schedule to determine if financial statements either audited or reviewed by an independent certified public accountant will be required.

	Item	Find it:		
A.	Contributions from IRS return	2008 Form 990, Part VIII, line 1h; 2007 Form 990, Part I, line 1e; Form 990-EZ, line 1; Form 990-PF, line 1		
B.	Net income from special fundraising events	2008 Form 990, Part VIII, line 8c; 2007 Form 990, line 9c; Form 990-EZ, line 6c		
C.	Net income from gaming activities	2008 Form 990, Part VIII, line 9c; (not broken out on 990-EZ or 2007 990)		
D.		Add lines A, B and C;		
E.	Governmental grants <i>Attach schedule</i>	2008 Form 990, Part VIII, line 1e; 2007 Form 990, line 1d; Form 990-EZ, enter governmental grants included above on line A.		
F.	Total support	Subtract line E from line D		

If Total support, line F, is \$500,000 or more you must provide financial statements prepared in accordance with generally accepted accounting principles that have been audited by an independent certified public accountant.

If line F is greater than \$250,000 but less than \$500,000, financial statements either audited or reviewed by a certified public accountant are required.

When providing audited or reviewed financial statements, attach a reconciliation explaining any differences between the financial statements and your IRS return.

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## PART IV

## CERTIFICATION

Under penalty of perjury, I certify that I am authorized to sign this document for the organization and that to the best of my knowledge and belief the information provided, including all attachments, is true, correct, and complete.

Signature: \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

Print name: \_\_\_\_\_

### REMINDERS:

- You must provide a fully completed copy of the appropriate IRS form with your application unless you checked the box in Part III as a newly created organization or were qualified to complete the schedule in 13B.
- A listing of the names and addresses of your board of directors must be attached to the 990 or the application.
- To ensure a complete filing, see checklist in instructions.

Return completed application to: Attorney General  
(See instructions for Charitable Trust Section  
other filing options) PO Box 30214  
Lansing, MI 48909

THIS IS A PUBLIC RECORD, COPIES OF WHICH ARE SENT, UPON REQUEST, TO ANY INTERESTED PERSON.